

# ATTENTION: BEER WHOLESALERS

## PLEASE NOTE THE FOLLOWING CHANGES WHEN REPORTING ON YOUR MONTHLY TAX RETURNS

Periodically you will find we will update you via the website under wholesalers information, current updates to keep everyone well informed on changes and keeping everything consistent.

You may continue to use your own forms. However, they need to have all the information our Liquor Control Forms have on them. The top of the form must read Nebraska Liquor Control Commission, The Title of our form and our form # needs to be noted on the bottom of the form. Including all other information on our forms. If you wish to create your own forms they must be submitted to us to review and approve before use.

Beer shipments in-transit. Please be advised the Commission has shifted our previous administrative policy from paying state excise taxes on beer shipments that were in-transit at the end of the reporting month but not physically received or came to rest on warehouse floor to the following amended administrative policy.

All state excise taxes will be due in the reporting month when the shipment comes to rest into floor inventory and then entered into your perpetual book inventory.

This shift in administrative position or policy will more readily accommodate filing state excise tax returns by electronic means in the near future. More information will be forthcoming in months ahead on electronic filing.

Also on non-taxable transactions such as purchases from another wholesaler or the like, only report it when the shipment is received into your floor inventory and entered into your perpetual book inventory.

Returns to Brewery and Shipments out-of-state (form 35-7015) are required to have bill of lading attached and need to be reported in same month sent back. This will need to be carried over to form 35-7000. The administrative policy has changed were as credit is given regardless of what the outcome is from the supplier. This also needs to reflect on perpetual inventory on line 9 and 10.

There should not be any negative amounts on form 7005 in Physically Received Into Warehouse or Balance on Hand at Beginning of Month or Balance on Hand at End of Month. If there are discrepancies on your **physical count of inventory at the end of the month** compared to what is received and what is sent out of the warehouse it should go under Miscellaneous (unaccounted for). Miscellaneous will not always be negative it can

also be a positive number. Please note negative by – or () otherwise we will assume it is a positive amount (This should be the way it should be noted on any of the forms). We will change the form next time we get it printed. We will also add a line next time we print form 7005 for repack if you wish to use. If you have any other needs or additions to the forms please let us know we would like to make reporting as consistent and simple as possible. Warehouse breakage should indicate all unusable/damaged product, otherwise it should be noted on line 15 miscellaneous, unaccounted for on form 7005.

Samples returned can be reduced on your perpetual inventory or you may return to shipper and note on perpetual form 7005, line 9 and **attach a bill of lading**. You will receive credit on the sample returned. Administrative policy has changed regardless if shipper gives you credit for it. So this entry from line 9 will need to be carried over to form 7000 under return to brewery. If you wish not to take this credit that is up to you. If you don't carry it forward to form 7000 we will assume you don't want the credit.

If you have any questions, suggestions or if we can be of any help please don't hesitate to give us a call. Thank you so much for your help and patience in our transitions. Katie Lanning, Beer Accountant, 471-4882, email: [k.lanning@lcc.ne.gov](mailto:k.lanning@lcc.ne.gov); Mona Wanser, Liquor/Wine Accountant, 471-4883, email: [m.wanser@lcc.ne.gov](mailto:m.wanser@lcc.ne.gov); Debbie Jacobson, Revenue Manager, 471-4886, email: [d.jacobson@lcc.ne.gov](mailto:d.jacobson@lcc.ne.gov); Jerry Van Ackeren, Auditor/Compliance Manager, 471-4892, email: [j.vanackeren@lcc.ne.gov](mailto:j.vanackeren@lcc.ne.gov).